

2010

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
City of Moscow

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2010 Adopted Budget		
			Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2010		Page No.			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	124,638	42,081	166,719
Debt Service	10-113				
Economic Development	19-4102	8	800	617	1,417
		8			
Special Highway		9	20,953		
Water Utility		9	171,536		
Water Utility Reserve		10	34,664		
Equip/Maint Reserve		10	13,670		
Totals		xxxxxx	366,261	42,698	56,168
Budget Summary		11			
Neighborhood Revitalization					
Is an Ordinance required to be passed, published, and attached to the budget			No		

County Clerk's Use Only

851160

November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by: Elizabeth Headrick, CPA
Lana M. Miller, CPA
Address: PO Box 158
401 Grand Ave
Plains, KS 67869

Date Attested: August 2009

Sam Kensel
County Clerk

revised 3/19/09

Brian D. Suddeth
Harlan Rogers
Sandra Shadoff
Jon Dee Linn
William Beel
Governing Body

City of Moscow

2010

Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$	42,620
2. Debt Service Levy in 2009 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	42,620
2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009 :	+ _____	0
5. Increase in Personal Property for 2009 :		
5a. Personal Property 2009	+ _____	58,266
5b. Personal Property 2008	- _____	56,718
5c. Increase in Personal Property (5a minus 5b)	+ _____	1,548
		(Use Only if > 0)
6. Valuation of annexed territory for 2009 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2009 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		1,548
9. Total Estimated Valuation July 1, 2009	_____	849,130
10. Total Valuation less Valuation Adjustment (9 minus 8)		847,582
11. Factor for Increase (8 divided by 10)		0.00183
12. Amount of Increase (11 times 3)	+ \$ _____	78
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ _____	42,698
14. Debt Service Levy in this 2010 Budget		0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		42,698

If the 2010 budget includes tax levies exceeding the total on line 15, you must
adopt an ordinance to exceed this limit, publish the ordinance, and
attach a copy of the published ordinance to this budget.

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	41,996	9,860	825	171	0
Debt Service					
Economic Development	624	147	12	3	0
TOTAL	42,620	10,007	837	174	0

County Treas Motor Vehicle Estimate 10,007

County Treasurers Recreational Vehicle Estimate 837

County Treasurers 16/20M Vehicle Estimate 174

County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.23480

Recreational Vehicle Factor 0.01964

16/20 Vehicle Factor 0.00408

Slider Factor 0.00000

City of Moscow

2010

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
General	Equip/Maint Reserve	-	10,000	10,000	12-1,117
General	Water Utility Reserve	5,000	15,000	10,000	12-1,117
Water Utility	Water Utility Reserve	10,000	20,000	10,000	12-825d
Totals		15,000	45,000	30,000	
Adjustments					
Adjusted Totals		15,000	45,000	30,000	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

[illegible]

City of Moscow

2010

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	42,728	27,533	14,701
Receipts:			
Ad Valorem Tax	34,238	41,996	xxxxxxxxxxxxxxxx
Delinquent Tax	24		
Motor Vehicle Tax	8,749	8,581	9,860
Recreational Vehicle Tax	653	555	825
16/20M Vehicle Tax	138	136	171
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Protested Tax	64		
M&E Distribution	736		
Local Sales Tax	31,069	50,000	40,000
Royalties	7,173	5,000	6,000
Franchise Fees & Dividends	5,982	5,000	5,000
Licenses & Court Receipts	2,442	1,000	1,000
Fireworks	2,600	500	2,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,613	1,200	1,500
Miscellaneous	1,904	500	1,500
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	97,385	114,468	67,856
Resources Available:	140,113	142,001	82,557
Expenditures:			
Salaries & Wages	32,074	29,000	32,000
Payroll Taxes	2,492	2,900	3,200
Employee Benefits	5,692	4,800	6,000
Utilities	3,342	3,600	3,500
Repairs	11,512	14,500	14,000
Supplies	3,737	3,000	4,000
Insurance	3,271	8,000	6,000
Street Lighting	4,507	6,000	6,000
Professional Fees	24,875	6,000	10,000
Mowing & Noxious Weeds	384	5,000	2,500
Office Expense	1,899	4,000	2,000
Property Tax	805	1,000	1,000
Fireworks	2,600	2,000	2,000
Equipment	1,463	8,000	7,500
Permits, Fees, Advertising	2,209	1,000	2,000
Travel & Auto	2,913	2,500	2,500
Donations	1,400	0	0
Transfer to Equipment Reserve		10,000	10,000
Transfer to Water Utility Reserve	5,000	15,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous	2,405	1,000	438
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	112,580	127,300	124,638
Unencumbered Cash Balance Dec 31	27,533	14,701	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	140,176	127,300	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Not Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

City of Moscow

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	6,994	3,030	21
Receipts:			
Ad Valorem Tax	617	624	xxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	176	155	147
Recreational Vehicle Tax	12	10	12
16/20M Vehicle Tax	4	2	3
Slider			0
M&E Distribution	13		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	824	791	162
Resources Available:	7,818	3,821	183
Expenditures:			
Economic Development	4,788	3,800	800
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	4,788	3,800	800
Unencumbered Cash Balance Dec 31	3,030	21	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	4,788	3,800	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

0	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.00%
			Amount of 2009 Ad Valorem Tax

City of Moscow

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	32,701	23,153	14,193
Receipts:			
State of Kansas Gas Tax	6,872	6,040	6,760
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	6,872	6,040	6,760
Resources Available:	39,573	29,193	20,953
Expenditures:			
Street Repair and Maint	16,420	15,000	20,953
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	16,420	15,000	20,953
Unencumbered Cash Balance Dec 31	23,153	14,193	0

2008/2009 Budget Authority Amount: 23,305 23,816
Violation of Budget Law for 2008/2009: No
Possible Cash Violation for 2008: No

Adopted Budget Water Utility	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	43,455	31,634	11,536
Receipts:			
Charges to Customers	152,704	170,000	160,000
Interest on Idle Funds			
Miscellaneous	2,492		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	155,196	170,000	160,000
Resources Available:	198,651	201,634	171,536
Expenditures:			
Salaries & Wages	23,300	22,000	25,000
Payroll Tax	1,799	2,200	2,500
Utilities	16,441	20,000	20,000
Repairs & Maintenance	9,571	39,898	18,036
System Maintenance	23,289	25,000	28,000
Auto Expense	2,871	5,000	5,000
Plant Supplies	4,505	6,000	5,000
Sewer & Trash	52,282	35,000	40,000
Insurance, Dues, Fees	7,735	8,000	8,000
Equipment	11,565	7,000	10,000
Transfer to Water Utility Reserve	10,000	20,000	10,000
Miscellaneous	3,659		
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	167,017	190,098	171,536
Unencumbered Cash Balance Dec 31	31,634	11,536	0

2008/2009 Budget Authority Amount: 173,357 190,098
Violation of Budget Law for 2008/2009: No
Possible Cash Violation for 2008: No

City of Moscow

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water Utility Reserve	2008	2009	2010
Unencumbered Cash Balance Jan 1	23,052	15,664	14,664
Receipts:			
Transfer from General Fund	5,000	15,000	10,000
Transfer from Water Utility	10,000	20,000	10,000
Interest on Idle Funds	26		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	15,026	35,000	20,000
Resources Available:	38,078	50,664	34,664
Expenditures:			
Equipment and Repairs	22,414	30,000	21,241
Lease/Purchase monthly payments		6,000	13,423
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	22,414	36,000	34,664
Unencumbered Cash Balance Dec 31	15,664	14,664	0

2008/2009 Budget Authority Amount: 33,040 55,012

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Equip/Maint Reserve	2008	2009	2010
Unencumbered Cash Balance Jan 1	43,600	27,270	3,670
Receipts:			
Transfer from General Fund	0	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	10,000	10,000
Resources Available:	43,600	37,270	13,670
Expenditures:			
Equipment	16,330	33,600	13,670
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	16,330	33,600	13,670
Unencumbered Cash Balance Dec 31	27,270	3,670	0

2008/2009 Budget Authority Amount: 56,200 33,600

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

2010

NOTICE OF BUDGET HEARING

The governing body of
City of Moscow
will meet on the 12th day of August, 2009, at 7:00 p.m. at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	112,580	40.765	127,300	48.981	124,638	42,081	49.558
Debt Service							
Economic Development	4,788	0.735	3,800	0.728	800	617	0.727
Special Highway	16,420		15,000		20,953		
Water Utility	167,017		190,098		171,536		
Water Utility Reserve	22,414		36,000		34,664		
Equip/Maint Reserve	16,330		33,600		13,670		
Totals	339,549	41.500	405,798	49.709	366,261	42,698	50.285
Less: Transfers	15,000		45,000		30,000		
Net Expenditure	324,549		360,798		336,261		
Total Tax Levied	35,757		42,620		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	861,613		857,401		849,130		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

City Official Title

City Clerk